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Brokerage; II, Cotton Brokerage; III, Produce Brokerage; IV, Brokerage Auditing; and V, Forms. Part I is devoted to a discussion of the individual books and records (each being discussed separately and at the proper place) used in the stock market. The various books and records are analyzed and explained in detail in separate chapters with respect to form, ruling, and arrangement. An explanation of the purpose of and the principles underlying each is also furnished. Parts II and III do respectively for cotton brokerage and produce brokerage what part I does for stock brokerage. Part IV consists of four chapters devoted to brokerage auditing, and Part V to numerous forms, grouped into separate chapters, relating respectively to stock, cotton, and produce brokerage.

While the book deals almost exclusively with books of record and aims essentially to be a contribution to the science of accounting, such a work must necessarily deal somewhat with market practices if the reader is to understand the author's main thesis. Accordingly, Mr. Todman makes frequent reference to and offers brief definitions or explanations of numerous terms and practices which are vital to the brokerage business and indirectly related to the subject of accounting. The book may therefore be read with profit by those who are not primarily interested in accounting. Moreover, careful students of a subject usually welcome a detailed presentation of forms used in business. Mr. Todman has fortunately seen fit to supply a voluminous list of such forms. No less than 55 pages of forms are reproduced, comprising 29 forms used in stock brokerage, 37 in cotton brokerage, and 4 in produce brokerage.

S. S. HUEBNER.

NEW BOOKS

ADAMS, H. F. *Advertising; its mental laws.* (New York: Macmillan. 1916.)

BROWN, H. J. *Timber estimating in the Pacific northwest.* Second edition. (Portland, Ore.: Brown & Brown. 1916. Pp. 31.)

BUCK, G. *Trademark power; an expedition into an unprobed and inviting wilderness.* (Chicago: Munroe & Southworth. 1916. \$1)

CABRERA, C. T. *The real estate business; an elementary textbook.* (Philadelphia: G. E. Spindler. 1916. Pp. 32. \$1.)

HOFFMAN, G. L. *Simplified bookkeeping.* (McKeesport, Pa.: G. Lawrence Hoffman Co. 1916. Pp. 58. \$2.)